

  
**भारत का राजपत्र**  
**The Gazette of India**

असाधारण  
EXTRAORDINARY

भाग II—खंड 1  
PART II—Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 69] नई दिल्ली, बुध्स्पतिवार, नवम्बर 14, 1968/कार्तिक 23, 1890  
No. 69] NEW DELHI, THURSDAY, NOVEMBER 14, 1968/KARTIKA 23, 1890

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation.

MINISTRY OF LAW  
(Legislative Department)

New Delhi, the 14th November, 1968/Kartika 23, 1890 (Saka)

The following President's Act is published for general information:—

**THE BENGAL RAW JUTE TAXATION (AMENDMENT)  
ACT, 1968**

No 30 of 1968

Enacted by the President in the Nineteenth Year of the  
Republic of India.

An Act further to amend the Bengal Raw Jute Taxation  
1941. <sup>n</sup> Act,

In exercise of the powers conferred by section 3 of the West  
6 of 1968. Bengal State Legislature (Delegation of Powers) Act, 1968, the  
President is pleased to enact as follows:—

1. This Act may be called the Bengal Raw Jute Taxation **Short title.**  
(Amendment) Act, 1968

Amendment  
of section 23.

2. In section 23 of the Bengal Raw Jute Taxation Act, 1941,—

Bengal Act  
XI of 1941.

(1) in clause (a),—

(i) in sub-clause (i), the word “or” occurring at the end shall be omitted;

(ii) in sub-clause (ii), the word “or” shall be added at the end and after that sub-clause, the following sub-clause shall be inserted, namely:—

“(iii) where such purchase is made by the occupier of any jute mill from the Jute and Jute Goods Buffer Stock Association, Calcutta out of the stocks of raw jute held by that Association and no tax was imposed on the purchase of such stocks by that Association by virtue of sub-clause (i) or sub-clause (ii);”;

(2) in the *Explanation*, for the words, brackets and letters “in clause (a) or clause (b)”, the words, brackets, figures and letters “in sub-clause (i) or sub-clause (ii) of clause (a) or in clause (b)” shall be substituted.

ZAKIR HUSAIN,  
*President.*

V. N. BHATIA,  
*Secy. to the Govt. of India.*

#### *Reasons for the enactment*

The jute crop in 1968-69 is likely to be a short one and estimates vary between 55 lakh bales and 60 lakh bales. This will necessitate the import of some jute to fill the gap between demand and supply. The Central Government are keen that imports of raw jute are handled through an agency which functions under Government supervision. It is proposed to utilise the agency of the Jute and Jute Goods Buffer Stock Association, Calcutta for this purpose. The Association which is managed by the industry has agreed to make all future purchases of jute as a single body and not on behalf of its members as was done in the past. They are, however, faced with the difficulty that, under the new arrangements, the jute mills will have to pay 3 per cent. on the value of the jute as an additional levy at the time of transfer of the stocks to them, under section 3 of the

Bengal Raw Jute Taxation Act, 1941 as amended by the Bengal Finance (Sales Tax) and Raw Jute Taxation (Amendment) Act, 1967. This is because under section 23 of the aforesaid 1941-Act, only the purchases of jute which take place in the course of imports of goods into the territory of India are exempted from the imposition of the tax under the Act. Thus, while the mills would not have been required to pay the tax if they were importing jute direct, the exemption will not be available to them when they purchase jute after it is imported by the Association. This will mean a heavy and needless burden on the industry, and will also affect its competitive ability in the international market. Imports of jute can be economically canalised through the Jute and Jute Goods Buffer Stock Association, Calcutta only if the industry is relieved of this additional burden.

2. To achieve the above object the Government of West Bengal consider it necessary to amend section 23 of the Bengal Raw Jute Taxation Act, 1941 so as to provide for exemption of jute from taxation under that Act even when it is imported by the Association and subsequently transferred to the mills; and the proposed measure is intended for this purpose.

3. The Committee constituted under the proviso to sub-section (2) of section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1968 (6 of 1968) has been consulted before the enactment of this measure as a President's Act.

K. B. LALL,  
*Secy. to the Govt. of India,*  
*Ministry of Commerce.*

